

IN THE CLAIMS:

Please amend claim 1 as follows:

1. (Currently Amended): A foamable poly(vinyl chloride) resin composition comprising 100 parts by weight of (A) a poly(vinyl chloride) resin, 0.5 to 30 parts by weight of (B) a processing aid, and 0.5 to 15 parts by weight of water and 0 to 20 parts by weight of a thermal decomposition foaming agent as a foaming agent (C),
wherein the processing aid is obtained by adding and polymerizing ~~0 to 50~~ 5 to 40 parts by weight of a monomer mixture (b) comprising 0 to 50 % by weight of methyl methacrylate, 50 to 100 % by weight of at least one monomer selected from the group consisting of methacrylate excluding methyl methacrylate and acrylate, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith, in the presence of a latex of a (co)polymer obtained by emulsion polymerizing ~~50 to 100~~ 60 to 95 parts by weight of a monomer mixture (a) comprising 50 to 100 % by weight of methyl methacrylate, 0 to 50% by weight of a monomer selected from the group consisting of methacrylate excluding methyl methacrylate and acrylate, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith in an amount that a total amount of (a) and (b) is 100 parts by weight.

2. (Original) The foamable poly(vinyl chloride) resin composition of Claim 1, wherein the water is steam generated by heating 0.5 to 30 parts by weight of a substance.

3. (Original) The foamable poly(vinyl chloride) resin composition of Claim 1, wherein the processing aid (B) is a (meth)acrylate copolymer which is obtained by adding and

polymerizing 0 to 50 parts by weight of a monomer mixture (b) comprising 0 to 50 % by weight of methyl methacrylate, 50 to 100 % by weight of at least one monomer selected from the group consisting of methacrylate excluding methyl methacrylate and acrylate, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith and wherein specific viscosity at 30°C of the solution containing 0.1 g of the polymer mixture in 100 mL of chloroform is at least 0.5,

in the presence of a latex of a (co)polymer which is obtained by emulsion polymerizing 50 to 100 parts by weight of a monomer mixture (a) comprising 50 to 100 % by weight of methyl methacrylate, 0 to 50 % by weight of a monomer selected from a group consisting of methacrylate excluding methyl methacrylate, and acrylate, and 0 to 20 % of a vinyl monomer copolymerizable therewith in an amount that a total amount of (a) and (b) is 100 parts by weight, and wherein specific viscosity at 30°C of the solution containing 0.1 g of the polymer mixture in 100 mL of chloroform is at least 0.7.